

CLAIMS AS AMENDED

1. (Amended) A system for improved sound absorption, comprising:
a substrate of porous insulation material and of a first air flow resistance;
and
a facing material attached to the substrate and of a second air flow
resistance, wherein a total system resistance is a combination of the first and second air
flow resistances, and wherein the total system resistance and the second air flow resistance
are of relatively low values, and wherein the total system air flow resistance is around
between 900 to 1300 MKS Rayls.